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AMENDMENTS IN THE CLAIMS:

1. (Original) A magnetic recording and reproduction apparatus, comprising:

a sub chassis unit on which a cassette, including a magnetic tape, a first reel, a second reel, and a reel lock member for locking the first reel and the second reel, is mountable, the sub chassis unit including a first reel stand engageable with the first reel in the state where the cassette is mounted on the sub chassis unit and a second reel stand engageable with the second reel in the state where the cassette is mounted on the sub chassis unit:

a main chassis unit combined with the sub chassis unit, the main chassis unit including a rotatable head cylinder used for recording information to, and/or reproducing information from, the magnetic tape; and

an idler mounted on the main chassis unit for driving the first reel stand and the second reel stand;

wherein the sub chassis unit further comprises:

a reel lock release member for unlocking the reel lock member of the cassette in the state where the cassette is mounted on the sub chassis unit;

a light emitting device for emitting light for detecting a leading end and a trailing end of the magnetic tape in the state where the cassette is mounted on the sub chassis unit; and

a section for allowing the idler to be mounted on the main chassis unit after the sub chassis unit and the main chassis unit are combined together.

- 2. (Currently Amended) A magnetic recording and reproduction apparatus according to claim 1, wherein the reel lock release member and the light emitting device are included [in] proximate the section, and the reel lock release member is away from the light emitting device by a prescribed distance.
- 3. (Original) A magnetic recording and reproduction apparatus according to claim 1, wherein the section includes a cover plate having an opening.
- 4. (Original) A magnetic recording and reproduction apparatus according to claim 1, wherein the section includes a first cover plate including the reel lock release member and a second cover plate including the light emitting

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device.

5. (Original) A method for assembling a magnetic recording and reproduction apparatus, comprising the step of:

providing a sub chassis unit on which a cassette, including a magnetic tape, a first reel, a second reel, and a reel lock member for locking the first reel and the second reel, is mountable, the sub chassis unit including a first reel stand engageable with the first reel in the state where the cassette is mounted on the sub chassis unit, a second reel stand engageable with the second reel in the state where the cassette is mounted on the sub chassis unit, a reel lock releasing member for unlocking the reel lock member of the cassette in the state where the cassette is mounted on the sub chassis unit, and a light emitting device for emitting light for detecting a leading end and a trailing end of the magnetic tape in the state where the cassette is mounted on the sub chassis unit;

providing a main chassis unit, the main chassis unit including a rotatable head cylinder used for recording information to, and/or reproducing information from, the magnetic tape;

combining the sub chassis unit and the main chassis unit; and mounting an idler for driving the first reel stand and the second reel stand of the sub chassis unit on the main chassis unit after the sub chassis unit and the main chassis unit are combined.

6. (Original) A method according to claim 5, further comprising the step of moving the sub chassis unit to move relative to the main chassis unit between a first position where information is recordable to, and/or information is reproduceable from, the magnetic tape, and a second position where the cassette is mountable on the sub chassis unit,

wherein the step of mounting the idler on the main chassis unit includes the step of mounting the idler between when the sub chassis unit is at the first position and when the sub chassis unit is at the second position.